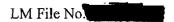
U.S. Department of Labor

Employment Standards Administration Office of Labor-Management Standards Washington, D.C. 20210



JAN 2 8 2008



William C. Smith Operative Plasterers and Cement Masons International Association, Local 478 824 West Lewis, #112 Pasco, WA 99301

Dear Mr. Smith:

This is in response to your continuing hardship exemption request for Operative Plasterers and Cement Masons International Association, Local 478, LM File Number for the fiscal year ending June 30, 2007. Your request was dated September 26, 2007 and was forwarded to this division of the Office of Labor-Management Standards (OLMS) on January 25, 2008. A continuing hardship exemption request requires the requesting union to demonstrate that it cannot file Form LM-2 electronically without undue burden or expense.

You based your request upon the following information stated in your letter:

In May of 2007 your local was placed in Trusteeship. A Form LM-2 for fiscal year 2007 is required solely because of the Trusteeship. Within one year your local is expected to either be merged with another local, or to emerge from the Trusteeship as a revitalized local, in which case it will be required to file an LM-3.

OLMS grants your continuing hardship exemption request for filing Form LM-2 electronically for the fiscal year ending June 30, 2007, based on the information provided. A paper version of your Form LM-2 has been received in OLMS, and is being processed.

If you have any further questions about filing Form LM-2 pursuant to the hardship exemption, please call 202-693-0123 and reference your organization's LM file number.

Sincerely.

Beverly E. Walker, Chief

Division of Interpretations

and Standards

cc: Larry King, Chief, Division of Reports, Disclosure & Audits